REMARKS

Claims 1 and 8 remain in the application with claim 1 having been amended hereby.

Reconsideration is respectfully requested of the objection to claim 1 as containing an informality.

Claim 1 has been amended hereby to include the inequality symbol in line 4.

Reconsideration is respectfully requested of the rejection of claims 1 and 8 under 35 U.S.C. 103, as being unpatentable over Matsuo et al. in view of Yamada et al.

As previously explained, the present invention is intended to provide a processing system for processing stereo audio signals for playback over headphones and, more particularly, to provide a processing system for music playback over two separate sets of headphones that have different left and right speaker characteristics. Thus, these stereo signals are applied to a signal processing section that produces that binaural signals that are then fed to two sets of left and right filters. The two sets of left and right filters correspond to the two different headphones that may be selected from the output of a selector switch.

Claim 1 has been amended hereby to emphasis the abovenoted feature of the present invention.

In the Office Action Matsuo et al. is described as providing first left and right correcting filter means and filters 36 and 38 are identified as such.

It is respectfully submitted that Matsuo et al. does not provide <u>second</u> left and right correcting filter means, as recited in amended claim 1. Clearly in Matsuo et al. there are <u>only</u> left and right filters 36 and 38 following

the summation of the output from the surround sound filters. In that regard, it is respectfully submitted that the amplifiers 58 and 59 would not operate to convert the single channel input signal into two binaural output signals, as in the presently claimed converting means.

Yamada is cited for disclosing the use of two headphones with an earphone processing system and, in that regard, Yamada discloses that, in fact, the two headphones are exactly the same with each headphone being provided with its own processing system so that movements of the head of the wearer of the headphones would be processed differently, as might be expected if the two sets of headphones are being worn by two different people.

Therefore, it is respectfully submitted that Yamada et al. does not show a selector switch for selecting between two different headphones as in the presently claimed invention and, moreover, it is respectfully submitted that providing two output terminals 31 and 32 would not read on a selector switch.

Moreover, it is respectfully submitted that Yamada et al. does not cure the deficiency of Matsuo et al. regarding providing a first left and right correcting filter means and second left and right correcting filter means as recited in amended claim 1.

According, in view of the amendments made to the claims hereby, as well as the above remarks, it is respectfully submitted that an audio processing apparatus having first left and right correcting filters means and second left and right correcting means and a selector switch, as taught by the present invention an is recited in the amended claims, is neither shown nor suggested in the cited references, alone or in combination.

Favorable reconsideration is earnestly solicited.

Respectfully submitted,

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